

STATE OF HAWAII - DEPARTMENT OF TAXATION  
**COMBINED CLAIM FOR REFUND OF FUEL TAXES**  
**LIQUID FUEL (GASOLINE) USED FOR AGRICULTURAL EQUIPMENT**  
**OPERATED OFF PUBLIC HIGHWAYS**  
**AND**  
**DIESEL OIL AND LIQUEFIED PETROLEUM GAS USED FOR**  
**MOTOR VEHICLE OPERATED OFF PUBLIC HIGHWAYS**  
(CHAPTER 243, HRS)

Period Covered \_\_\_\_\_ 19\_\_\_\_ Hawaii G.E./Use Identification No. (if any) \_\_\_\_\_

STATEMENT OF FUEL TRANSACTIONS AND REFUND DUE:

	<u>GASOLINE</u> (GALLONS)	<u>DIESEL</u> (GALLONS)	<u>LPG</u> (GALLONS)
1. On hand at beginning of period .....	_____	_____	_____
2. Purchases.....	_____	_____	_____
3. Total (Lines 1 and 2).....	_____	_____	_____
4. USED OFF PUBLIC HIGHWAYS (For gasoline, must be agricultural equipment used off public highways).....	_____	_____	_____
5. Used for other purposes (State purpose: _____).....	_____	_____	_____
6. Total (Lines 4 and 5).....	_____	_____	_____
7. On hand at end of period (Line 3 less Line 6).....	_____	_____	_____
8. REFUND ON GALLONS USED AS SHOWN ON LINE 4.....	\$ _____	\$ _____	\$ _____
(Computations on reverse page)			
9. Used in the County of _____	(File separate claim for each county)		
10. Name of seller or sellers _____	_____		

(Lines 1 through 3 and Lines 5 through 7 may be disregarded if separate records are maintained for fuel used for each piece of agricultural equipment or motor vehicle.)

Note: If you are claiming a refund on gasoline used for aviation purposes in which the fuel taxes at the on-highway rate has been paid, use line 5 and state purpose as "Aviation".

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

All claims are to be filed on a calendar year basis. However, claims exceeding \$1,000 within any calendar quarter or claims exceeding \$1,000 within two or more calendar quarters may be filed quarterly. All claims should be prepared in five copies and filed with the Hawaii State Tax Collector in your taxation district.

I declare, under the penalties set forth in section 231-36, HRS, that this is a true and correct claim, prepared in accordance with the provisions of the Fuel Tax Law and the rules issued thereunder.

SIGNATURE \_\_\_\_\_

TITLE \_\_\_\_\_

DATE \_\_\_\_\_

**MAILING ADDRESSES**

**Oahu District Office**  
P.O. Box 259  
Honolulu, Hawaii 96809-0259

**Maui District Office**  
P.O. Box 1427  
Wailuku, Hawaii 96793-1427

**Hawaii District Office**  
P.O. Box 937  
Hilo, Hawaii 96721-0937

**Kauai District Office**  
P.O. Box 1687  
Lihue, Hawaii 96766-5687

**SCHEDULE OF TAX RATES**  
(Effective July 1, 1991, except as indicated)

**SCHEDULE I. LIQUID FUEL (GASOLINE) AND DIESEL OIL**

APPLICABLE TAX	TYPE OF FUEL	CITY & COUNTY OF HONOLULU	COUNTY OF MAUI	COUNTY OF HAWAII	COUNTY OF KAUAI
State	Gasoline	15¢	15¢	15¢	15¢
	Diesel Oil	15¢	15¢	15¢	15¢
County	Gasoline	16.5¢	9¢ / 11¢* / 13¢**	8.8¢	10¢
	Diesel Oil	16.5¢	9¢ / 11¢* / 13¢**	8.8¢	10¢
Total	Gasoline	31.5¢	24¢ / 26¢* / 28¢**	23.8¢	25¢
	Diesel Oil	31.5¢	24¢ / 26¢* / 28¢**	23.8¢	25¢

**COMPUTATION OF TAX REFUND**

Liquid fuel (Gasoline)			Diesel Oil		
State Tax	15¢ x _____	Gals. <sup>1</sup> = \$ _____	15¢ x _____	Gals. <sup>1</sup> = \$ _____	
County Tax:					
Honolulu	16.5¢ x _____	Gals. = \$ _____	16.5¢ x _____	Gals. = \$ _____	
Maui	9¢ / 11¢* / 13¢** x _____	Gals. = \$ _____	9¢ / 11¢* / 13¢** x _____	Gals. = \$ _____	
Hawaii	8.8¢ x _____	Gals. = \$ _____	8.8¢ x _____	Gals. = \$ _____	
Kauai	10¢ x _____	Gals. = \$ _____	10¢ x _____	Gals. = \$ _____	
Total Refund Claimed					
(To Line 8—Front Page)		\$ _____		\$ _____	

**SCHEDULE II. LIQUID PETROLEUM GAS**

APPLICABLE TAX	CITY & COUNTY OF HONOLULU	COUNTY OF MAUI	COUNTY OF HAWAII	COUNTY OF KAUAI
State	10¢	10¢	10¢	10¢
County	11¢	6¢ / 7¢* / 9¢**	6¢	7¢
Total	21¢	16¢ / 17¢* / 19¢**	16¢	17¢

**COMPUTATION OF TAX REFUND**

State Tax	10¢ x _____	Gals. <sup>1</sup> = \$ _____
County Tax:		
Honolulu	11¢ x _____	Gals. = \$ _____
Maui	6¢ / 7¢* / 9¢** x _____	Gals. = \$ _____
Hawaii	6¢ x _____	Gals. = \$ _____
Kauai	7¢ x _____	Gals. = \$ _____
Total Refund Claimed (To Line 8—Front Page)		\$ _____

1. Same as Line 4, front page

\*Ordinance No. 2248 increases the Maui County fuel tax rate by two cents (2¢) per gallon, effective August 1, 1993, by operation of section 243-5, HRS. The fuel tax rate for liquefied petroleum gas is increased by one cent (1¢) per gallon.

\*\*Ordinance No. 2421 increases the Maui County fuel tax rate by two cents (2¢) per gallon, effective August 1, 1995, by operation of section 243-5, HRS. The fuel tax rate for liquefied petroleum gas is increased by two cents (2¢) per gallon.